

**RULES
OF
DEPARTMENT OF REVENUE
ALCOHOL AND TOBACCO TAX DIVISION**

**CHAPTER 560-2-2
GENERAL PROVISIONS**

560-2-2-.01 Definitions.

(1) As used in these Regulations:

- (a) "Act" means the Georgia Alcoholic Beverage Code Amended.
- (b) "Alcohol" as defined by the Act means ethyl Alcohol, hydrated oxide of ethyl, or spirits of Wine, from whatever source or by whatever process produced.
- (c) "Alcoholic Beverage" as defined by the Act means and includes all Alcohol, Distilled Spirits, beer, Malt Beverage, Wine, or fortified Wine intended for human consumption.
- (d) "Alcohol Type" means the various derivatives of Alcohol products such as bourbon, gin and vodka for Distilled Spirits, chardonnay and pinot noir for Wine and lager and ale for Malt Beverages.
- (e) "Brand" means the Manufacturer of Alcoholic Beverages.
- (f) "Brand Label" means the differences in the Manufacturer's colors, Alcoholic Beverage name, or design as shown on the label.
- (g) "Broker" as defined by the Act means any person who purchases or obtains an Alcoholic Beverage from an Importer, distillery, brewery, or Winery and sells the Alcoholic Beverage to another Broker, Importer, or Wholesaler without having custody of the Alcoholic Beverage or maintaining a stock of the Alcoholic Beverage.
- (h) "Carrier" means any person whose business is to transport goods or people while acting in the capacity as common, private, or contract transporter of a product or service using its facilities or those of other carriers.
- (i) "Commissioner" means the state revenue commissioner, or the Commissioner's designated agent or representative.
- (j) "Consular Officer" means a career consular officer who is a national of the sending country assigned to a consular post in Georgia for the exercise of consular functions, and whose sending country is a contracting party to the multilateral consular

convention referred to in Rule 560-2-15-.07 or another treaty with the United States of similar import.

(k) "Consular Post" means any consulate-general, consulate, vice-consulate or consular agency.

(l) "County or Municipality" as defined by the Act means those political subdivisions of this state as defined by law and includes any form of political subdivision consolidating a county with one or more municipalities.

(m) "Department" as defined by the Act means the Georgia Department of Revenue.

(n) "Denatured Alcohol" means a type of Alcohol, as defined in Code § 3-2-1, to which denaturants have been added in order to render the Alcohol unfit for beverage purposes or internal human medicinal use. (o) "Denaturants" means materials authorized for use pursuant to Chapter 1 of Title 27 of the Code of Federal Regulations.

(p) "Distilled Spirits" as defined by the Act means any Alcoholic Beverage obtained by distillation or containing more than twenty-one percent (21%) Alcohol by volume, including, but not limited to, all fortified Wines.

(q) "Facility Tour" means a tour conducted on the premises of a licensed brewery or distillery for the purpose of promoting products or educating attendees on the process of formulating, mixing, fermenting, processing, packaging, or otherwise producing and shipping Alcoholic Beverages produced at the licensed facility.

(r) "Family or Immediate Family" means any person related to a Manufacturer, producer, Shipper, Importer, or Broker within the first degree of consanguinity and affinity as computed according to the canon law.

(s) "Flavored Malt Beverage" means any Malt Beverage containing flavors and other non-beverage ingredients containing Alcohol. Except as provided by paragraph 1. of this Section, no more than 49% of the overall Alcohol content may be derived from the addition of flavors and other non-beverage ingredients containing Alcohol.

1. In the case of Malt Beverages with an Alcohol content of more than six percent (6%) and not to exceed fourteen percent (14%) by volume, no more than one and a half percent (1.5%) of the volume

of the Malt Beverage may consist of Alcohol derived from added flavors and other non-beverage ingredients containing Alcohol.

2. A Flavored Malt Beverage shall be deemed a Malt Beverage for purposes of these Regulations.

(t) “Fortified Wine” as defined by the Act means any Alcoholic Beverage containing more than twenty-one percent (21%) Alcohol by volume made from fruits, berries, or grapes either by natural fermentation or by natural fermentation with brandy added. The term includes, but is not limited to, brandy.

(u) “Fraternal Organization” means any society, order, or supreme lodge, whether incorporated or not, conducted solely for the benefit of its members and their beneficiaries and not for profit, operated on the lodge system with a ritualistic form of work, and having a representative form of government.

(v) “Free Tasting” means an event during which a properly licensed Brewery, Winery, or Distillery may provide Malt Beverages, Wine, or Distilled Spirits in quantities permissible by law to each attendee of lawful drinking age, for consumption on the licensed premises, and without charge of any kind, and before, during, or after completion of attendee participation in an instructional, educational, or promotional program or Facility Tour.

(w) “Free Souvenir” means:

1. In the case of a brewer, a complimentary sealed container or containers of malt beverages with a total liquid capacity that does not exceed 72 ounces of malt beverage manufactured by the brewer on the licensed premises and provided only to individuals who have attended a Facility Tour on the same calendar day.

2. In the case of a distiller, a single, complimentary, sealed bottle containing not more than 750 milliliters of distilled spirits manufactured by the distiller on the licensed premises and provided only to individuals who have attended a Facility Tour on the same calendar day.

(x) “Gallon” or “Wine Gallon” as defined by the Act means a United States gallon of liquid measure equivalent to the volume of 231 cubic inches or the nearest equivalent metric measurement.

(y) “Hard Cider” as defined by the Act means an Alcoholic Beverage obtained by the fermentation of the juice of apples, containing not more than six percent (6%) of Alcohol by volume, including, but not limited to flavored or carbonated cider. For

purposes of this regulation, hard cider shall be deemed a Malt Beverage. This term does not include "sweet cider."

(z) "Head of a Consular Post" means the Consular Officer charged with the duty of acting in the capacity of head of the Consular Post to which he or she is assigned.

(aa) "Importer" as defined by the Act means any person who imports an Alcoholic Beverage into this state from a foreign country and sells the Alcoholic Beverage to another Importer, Broker, or Wholesaler and who maintains a stock of the Alcoholic Beverage.

(bb) "Individual" as defined by the Act means a natural person.

(cc) "Licensee" means any person who is granted a license or permit by the Department concerning the manufacturing, brokering, importing, wholesaling, or shipping of Alcoholic Beverages, or who is licensed as a Retailer or Retail Consumption Dealer.

(dd) "Malt Beverage" as defined by the Act means any Alcoholic Beverage obtained by the fermentation of any infusion or decoction of barley, malt, hops, or any other similar product, or any combination of such products in water containing not more than fourteen percent (14%) Alcohol by volume and including ale, porter, brown, stout, lager beer, small beer, and strong beer. This term does not include sake, known as Japanese rice Wine.

(ee) "Manufacturer" as defined by the Act means any maker, producer, or bottler of an Alcoholic Beverage and:

1. In the case of Distilled Spirits, any person engaged in distilling, rectifying, or blending any Distilled Spirits;
2. In the case of Malt Beverages, any brewer; and
3. In the case of Wine, any vintner.

(ff) "Mead Wine" or "Honey Mead" means a fermented Alcoholic Beverage made from honey that may not contain an Alcoholic content of more than fourteen percent (14%) by volume or total solids content that exceeds thirty-five (35) degrees Brix.

(gg) "Military Beer" means Malt Beverages which have been purchased pursuant to these regulations which are exempt from Georgia excise taxes and which have been properly identified pursuant to Regulations 560-2-15-.03 and 560-2-15-.04.

(hh) "Military Liquors" means Distilled Spirits purchased pursuant to these regulations which are exempt from Georgia excise taxes

and which have been properly identified pursuant to Regulation 560-2-15-.04.

(ii) “Military Reservation” as defined by the Act means a duly commissioned post, camp, base, or station of a branch of the armed forces of the United States located on territory within this state which has been ceded to the United States.

(jj) “Military Wine” means Wine purchased pursuant to these regulations which is exempt from Georgia excise taxes.

(kk) “Package” as defined by the Act means a bottle, can, keg, barrel, or other original consumer container.

(ll) “Person” as defined by the Act means any individual, firm, partnership, cooperative, nonprofit membership corporation, joint venture, association, company, corporation, agency, syndicate, estate, trust, business trust, receiver, fiduciary, or other group or combination acting as a unit, body politic, or political subdivision, whether public, private, or quasi-public.

(mm) “Place of Business” means the premises of a licensed Manufacturer, Broker, Importer, Wholesaler, Retailer or Retail Consumption Dealer described in the license where Alcohol, or Alcoholic Beverages are manufactured, sold, or offered for sale.

(nn) “Premises” means one physically identifiable Place of Business operated by the same ownership and overall management with only one address registered as a single Place of Business with the local licensing authority and the State of Georgia.

(oo) “Promotional Tour” means a tour conducted at a brewery or winery for the purpose of marketing a product to attendees highlighting the customer service of the company.

(pp) “Regulations” means the regulations that are promulgated by the Commissioner pursuant to the Act.

(qq) “Representative” means a person, employee, agent, independent contractor, or salesperson with or without compensation from a Licensee, who, acting on behalf of or at the direction of the Licensee, represents the Licensee to a third-party.

(rr) “Retail Consumption Dealer” as defined by the Act means any person who sells Distilled Spirits for consumption on the premises at retail only to consumers and not for resale.

(ss) “Retailer” as defined by the Act means, except as to Distilled Spirits, any person who sells Alcoholic Beverages, either in unbroken packages or for consumption on the premises, at retail only to consumers and not for resale. With respect to Distilled

Spirits, the term means any person who sells Distilled Spirits in unbroken packages at retail only to consumers and not for resale.

(tt) “Routine Hub Transfer” means a simultaneous transfer of Alcoholic Beverage products from one Wholesaler delivery truck (hub truck) to another Wholesaler delivery truck(s) (spoke trucks).

(uu) “Shipper” as defined by the Act means any person who ships an Alcoholic Beverage into Georgia from outside of Georgia.

(vv) “Standard Case” as defined by the Act means six (6) containers of 1.75 liters, twelve (12) containers of 750 milliliters, twelve (12) containers of one liter, twenty-four (24) containers of 500 milliliters, twenty-four (24) containers of 375 milliliters, forty-eight (48) containers of 200 milliliters, or one hundred twenty (120) containers of 50 milliliters.

(ww) “State” means the State of Georgia.

(xx) “Taxpayer” as defined in the Act means any person made liable by law to file a return or to pay tax.

(yy) “Third-Party Food Vendor” means any person who makes sales of prepared food to a brewer or distiller, or who makes sales of prepared food to persons located on or adjacent to a licensed brewery or distillery premises. This term does not include any person who owns or enjoys any ownership interest in a Manufacturer of Alcoholic Beverages or who employs or has an immediate family relation to someone who owns or enjoys an ownership interest in a Manufacturer of Alcoholic Beverages.

(zz) “Warehouse” means any premises of a Wholesaler, Manufacturer, Importer, or Shipper other than its registered Place of Business, used for the storage of Alcoholic Beverages in accordance with the express written approval of the Commissioner.

(aaa) “Wholesaler” as defined by the Act means any person who sells Alcoholic Beverages to other licensed Wholesalers, Importers, Retailers, or to Retail Consumption Dealers.

(bbb) “Wine” as defined by the Act means any Alcoholic Beverage containing not more than 21 percent (21%) Alcohol by volume made from fruits, berries, or grapes either by natural fermentation or by natural fermentation with brandy added.

1. This term includes, but is not limited to, all sparkling Wines, champagnes, combinations of such beverages, vermouths, special natural Wines, rectified Wines, other like products and Sake, which is an Alcoholic Beverage produced from rice.

2. This term does not include cooking Wine mixed with salt or other ingredients so as to render it unfit for human consumption as a beverage.
3. A liquid shall first be deemed to be a Wine at that point in the manufacturing process when it conforms to the definition of Wine contained in the Act.

Authority: O.C.G.A. § 3-2-2.